

Ms. Marlene H. Dortch
August 2, 2007

Page 4 of 4

I look forward to answering any questions you might have about these responses and to discussing Qwest's waiver petition this Friday, August 3.

Sincerely,

/s/ Philip E. Grate

Copy (via e-mail) to:

Al Lewis (albert.lewis@fcc.gov)
Deena Shetler (deena.shetler@fcc.gov)

Qwest Corporation
070802 WC 05-259 Attachment Redacted.xls
Three Largest Accounts

Difference in Net Plant Balances between FCC Books and
Financial Reporting Books assuming Qwest had not changed
depreciation rates for FCC accounting purposes effective
January 1, 2006

	Difference at	2005	Difference at	2006	Difference at
2212 Digital Sw Equip					
2232 Circuit					
2423 Buried Cable					
Three Largest Accounts					
All Other Accounts					
All Accounts	(41)	521,424	521,383		

Qwest Corporation
070802 WC 05-259 Attachment Redacted.xls
Net Book Detail

January 1, 2007 Net Book Detail assuming Qwest had not changed depreciation rates on its FCC (MR) Books effective January 1, 2006 (\$000)

Category	Financial Reporting (FR)			FCC Reporting (MR)			Net Plant	Reserve Percent	
	Investment	Reserve	Net Plant	Investment	Reserve	Net Plant	Difference	FR	MR
	a	b	c=a+b	d	e	f=d+e	g=c-f	h=b/a	i=e/d
1 LAND				94,489					
2 MOTOR VEHICLES				373,448					
3 AIRCRAFT				1,675					
4 TOOLS AND OTHER WORK EQUIP				327,202					
5 BUILDINGS				2,680,424					
6 FURNITURE				4,285					
7 ARTWORKS				1,130					
8 OFFICE EQUIPMENT				62,140					
9 GEN PURPOSE CMPTR				834,476					
GENERAL SUPPORT				4,379,468					
ANALOG SW EQUIP				0					
DIGITAL SW EQUIP				7,437,046					
OPERATOR SYSTEMS				11,367					
RADIO SYSTEMS				223,342					
CIRCUIT				11,025,803					
CENTRAL OFFICE				18,697,559					
STATION APPARATUS				4,023					
LARGE PBX				0					
PUBLIC TELEPHONE EQUIPMENT				0					
OTHER TERMINAL EQUIPMENT				436,600					
INFORMATION ORGINATION / TERMINATION				440,623					
POLE LINES				268,144					
AERIAL CABLE				1,385,041					
UNDERGROUND CABLE				3,553,252					
BURIED CABLE				11,169,104					
SUBMARINE CABLE				11,691					
INTRABUILDING CABLE				407,046					
AERIAL WIRE				42,617					
CONDUIT SYSTEMS				2,397,366					
CABLE AND WIRE				19,234,259					
TPIS (before amortizable assets)				42,751,909					
CAPITAL LEASE				32,007					
LEASEHOLD IMPROVEMENTS				32,839					
AMORTIZABLE TANGIBLE ASSETS				124,847					
INTANGIBLES				1,249,632					
TELEPHONE PLANT IN SERVICE				44,126,387					
PLANT UNDER CONSTRUCTION				99,583					
NON-OPERATING PLANT				6,090					
PLANT UNDER CONST AND NON-OP				105,673					
GRAND TOTAL	44,613,564	(31,266,779)	13,346,786	44,232,060					70.1%

Page 2 of 3

RESPONDING ARMIS ROWS 210 / 340 / 350

REDACTED - FOR PUBLIC INSPECTION

Qwest Corporation
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Attachment A

**FR / MR Net Plant Differences as of January 1, 2007 assuming Qwest had not changed depreciation rates on its FCC (MR)
Books effective January 1, 2006 (\$M)**

Category	FR Reserve a	MR Reserve b	Reserve Difference c=b-a	FAS 143 COR Amount d	Parameter and Timing Differences e=c-d
MOTOR VEHICLES					
AIRCRAFT					
SPEC PURPOSE VEHICLE					
GARAGE WORK EQUIP					
OTHER WORK EQUIP					
BUILDINGS					
FURNITURE					
OFFICE EQUIPMENT					
COMPANY COMM EQUIP					
GEN PURPOSE CMPTR					
ANALOG SW EQUIP					
DIGITAL SW EQUIP					
OPERATOR SYSTEMS					
RADIO SYSTEMS					
CIRCUIT DDS					
CIRCUIT DIGITAL					
CIRCUIT ANALOG					
OTHER TERM EQUIP					
POLE LINES					
AERIAL CABLE MET					
AERIAL CABLE NON MET					
UNDGRD CABLE MET					
UNDGRD CABLE NON MET					
BURIED CABLE MET					
BURIED CABLE NON MET					
SUB CABLE MET					
SUB CABLE NON MET					
INTRA BLDG CA MET					
INTRA BLDG NON MET					
AERIAL WIRE					
CONDUIT SYSTEMS					
Sub - Total					
Non Regulated Accts					
CIAC					
Intangibles & Other					
Total Reserve Difference					
Other Investment Difference					
Total Net Plant Difference					